

# HOUSE . . . . . No. 2378

---

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to the collection of the excise taxes. Revenue.

---

## The Commonwealth of Massachusetts

---

In the Year Two Thousand and Five.

---

AN ACT RELATIVE TO BOAT EXCISE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 60B, section 4 of the General Laws, as appearing in the  
2 1998 Official Edition, is hereby amended by striking the second  
3 paragraph and replacing with the following new paragraph:—  
4 If an excise assessed under this chapter becomes due and  
5 payable and remains unpaid for fourteen days after a demand  
6 therefor is made, the local Tax Collector or the Commissioner,  
7 may at any time, in the calendar year in which the excise is first  
8 committed and billed or in the next calendar year, transmit to the  
9 director of the Division of Law Enforcement of the Department of  
10 Fisheries, Wildlife and Environmental Affairs director, upon a  
11 form approved by the Commissioner of Revenue, the person to  
12 whom the excise is assessed, the amount of the excise due and  
13 such information as to the vessel assessed as was transmitted by  
14 the Director to the local Assessor under Section 11 of  
15 Chapter 90B; provided, however, no notice shall be transmitted to  
16 the Director under this section at a time when there is pending  
17 before the Board of local Assessors or the Commissioner of Rev-  
18 enue, a duly filed application for abatement of such excise in  
19 whole or in part, or within 30 days after action upon any such  
20 application by the local Board of Assessors or the Commissioner  
21 of Revenue. If at the time such notice is received appears from the  
22 records of the director that one or more vessels are registered in  
23 the name of the person to whom the excise is assessed, the

24 director shall forthwith give such person written notice, by mail  
25 directed to his last known place of abode, that the certificates of  
26 registration of all such vessels will be suspended without further  
27 notice at the expiration of 30 days from the date of mailing such  
28 notice, which expiration date shall be specifically indicated by the  
29 director, in said notice, unless within said 30 days there is filed  
30 with the director, together with a filing fee to be determined annu-  
31 ally by the Commissioner of Administration under the provision  
32 of Section 3B of Chapter 7, evidence satisfactory to the Commis-  
33 sioner that the excise, and all interest thereon and costs relative  
34 thereto, have been paid or legally abated. A deputy Director, Chief  
35 of Enforcement, Deputy Chief of Enforcement, Environmental  
36 Police Officer of the Division, a Harbormaster or Assistant Har-  
37 bormaster, a state, city or town police officer assigned to patrol  
38 the waters of the Commonwealth, a Fish and Game Warden of the  
39 state police, upon the request of the director, shall demand forth-  
40 with the certificates of registration and certificates of number of  
41 such vessels when said certificates have been suspended or  
42 revoked and shall forward them to the director. In performing  
43 these duties, the director, deputy director, Chief of Enforcement,  
44 Deputy Chief of Enforcement, Environmental Police Officer of  
45 the Division, a Harbormaster or Assistant Harbormaster, a state,  
46 city or town police officer assigned to patrol the waters of the  
47 Commonwealth, a Fish and Game Warden of the state police, shall  
48 have authority to proceed anywhere within the Commonwealth  
49 notwithstanding any other provision of law. The fact that a vessel  
50 is being operated during any such suspension of its certificate of  
51 number shall be held to constitute such vessel a trespasser upon  
52 the waterways. All sums received from said penalty shall be cred-  
53 ited to the Municipal Waterways Improvement and Maintenance  
54 Fund, established under the provisions of clause (72) of Section 5  
55 of Chapter 40.